Department of Revenue Services State of Connecticut PO Box 5030 Hartford CT 06102-5030

## Form OS-114 Sales and Use Tax Return

General	Inctri	ictions
General	INSTI	ictions

- 1. You must file a return even if no tax is due or no sales were made.
- Return must be postmarked on or before the due date.
   Deductions: Fill out reverse side of this form if you claim deductions.

- 4. Interest: For late payment 1% of tax due per month from due date.
  5. Penalty: For failure to pay tax when due 15% of tax due or \$50, whichever is greater.
  6. New owners: Do not use previous owner's form to file your return. Any change in ownership requires a new per
- 7. You must round off cents to the nearest whole dollar on your returns and schedules.
- 8. Make check payable to: Commissioner of Revenue Services. (Include the Tax Registration Number on your ch For complete instructions, see Form O-88.

	For Period Ending
	_
	Connecticut Tax Registration Number
<b>&gt;</b>	
	Federal Employer Identification Number
	Due Date
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eck.)	
,	For Department Use Only

☐ Check here if this is an amended

1	Gross receipts from sales of goods	<b>•</b>	1	00
2	Gross receipts from leases and rentals	•	2	00
3	Gross receipts from labor and services	•	3	00
4	Purchases of goods by your business subject to <b>use</b> tax	•	4	00
5	Leases and rentals by your business subject to use tax	•	5	00
6	Purchase of services by your business subject to use tax	•	6	00
7	Total: Add Lines 1 through 6	•	7	00
8	Total deductions: Please complete reverse side and enter the amount from Total Deductions here.	<b>•</b>	8	00
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero.	•	9	00
10	Gross amount of tax due: Multiply Line 9 by 6% (.06)	•	10	00
11	For an amended return only, enter the tax paid on prior return	•	11	00
12	Net amount of tax due: Subtract Line 11 from Line 10	•	12	00
	For late payment of tax: See General Instructions above			
13	Interest ► + Penalty ► =		13	00
14	Total amount due: Add Line 12 and Line 13.	•	14	00

Check any boxes that apply and provide the information reque	ested:	
☐ If you are permanently out of business, enter last business date:	☐ If this is your first return, enter business start date:	
☐ New mailing address or trade name:	New physical location:	
Enter new mailing address:	Enter new physical location:  (PO box is not acceptable.)	
	New ownership:  Enter name of new owner:	
Enter new trade name:	Address of new owner:	_
	Date sold:	

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

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Taxpayer's Signature	Title	Date
Paid Preparer's Signature	Paid Preparer's Address	Date

## Did you know that you can file this form by Internet or Telephone?







	Deductible Items at 6% Tax Rate		
15	Sales for resale - sales of goods	15	00
16	Sales for resale - leases and rentals	16	00
17	Sales for resale - labor and services	17	00
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19	00
21	Food for human consumption, food sold in vending machines, and any items purchased with food stamps	21	00
23	Fuel for motor vehicles	23	00
24	Sales of electricity, gas, and heating fuel for residential dwellings For Utility and	24	00
25	Sales of electricity - \$150 monthly charge per business	25	00
26	Sales of electricity, gas, and heating fuel for manufacturing or agricultural production Only	26	00
27	Aviation fuel	27	00
29	Tangible personal property to persons issued a Farmer Tax Exemption Permit	29	00
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing ▶	30	00
31	Machinery, materials, tools, and equipment used in commercial printing process or publishing	31	00
32	Vessels, machinery, materials, tools, and fuel for commercial fishing	32	00
_33	Out-of-state - sales of goods	33	00
34	Out-of-state - leases and rentals	34	00
35	Out-of-state - labor and services	35	00
36	Motor vehicles or vessels purchased by nonresidents	36	00
37	Prescription medicines - sales of goods	37	00
38	Nonprescription medicines and diabetic equipment - sales of goods	38	00
39	Charitable or religious organizations - sales of goods	39	00
40	Charitable or religious organizations - leases and rentals	40	00
41	Charitable or religious organizations - labor and services	41	00
42	Federal, Connecticut, or municipal agencies - sales of goods	42	00
43	Federal, Connecticut, or municipal agencies - leases and rentals	43	00
44	Federal, Connecticut, or municipal agencies - labor and services	44	00
45	Items certified for air or water pollution abatement - sales, leases, and rentals of goods	45	00
47	Nontaxable labor and services	47	00
48	Services between wholly owned business entities (See instructions, Form O-88)	48	00
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88)	50	00
52	Taxed goods returned within 90 days at 6% (.06) rate	52	00
56	Oxygen, blood plasma, prostheses, etc sales, leases, rentals, or repair services of goods	56	00
58	Printed material for future delivery out of state	58	00
59	Articles of clothing or footwear under \$50	59	00
60	Material and components for noncommercial production of clothing	60	00
63	Funeral expenses (See instructions, Form O-88)	63	00
69	Repair services, repair and replacement parts for aircraft, and certain aircraft (See instructions, Form 0-88)	69	00
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form 0-88)	71	00
72	Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry	72	00
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88)	73	00
74	Computer and data processing services (See instructions, Form 0-88)	74	00
75	Renovation and repair services to residential real property (See instructions, Form O-88)	75	00
76	Patient care services by hospitals (See instructions, Form O-88)	76	00
77	Sales of qualifying items to direct payment permit holders	77	00
78	Sales of college textbooks	78	00
80	Media or cooperative direct mail advertising services (See instructions, Form O-88)	80	00
Α	Other Adjustments - sales of goods (Describe:	Α	00
В	Other Adjustments - leases and rentals (Describe:	В	00
	Other Adjustments - labor and services (Describe:	С	00
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	Total Deductions (Enter here and on Line 8 on the front of this return)		00